

## House Resolution 1013

By: Representatives Levitas of the 82<sup>nd</sup>, Lindsey of the 54<sup>th</sup>, Powell of the 29<sup>th</sup>, Geisinger of the 48<sup>th</sup>, Jacobs of the 80<sup>th</sup>, and others

## A RESOLUTION

1 Proposing an amendment to the Constitution so as to authorize the General Assembly to  
2 provide by law for homestead exemptions that freeze the assessment of property with respect  
3 to any or all ad valorem property taxes; to provide for ratification of such exemptions which  
4 were previously enacted; to provide for the submission of this amendment for ratification or  
5 rejection; and for other purposes.

6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

## SECTION 1.

8 Article VII, Section II, Paragraph II of the Constitution is amended by adding a new  
9 subparagraph to subparagraph (a) to read as follows:

10 "(5) Notwithstanding any other provision of this Constitution to the contrary, the  
11 General Assembly is authorized to provide by law for homestead exemptions that freeze  
12 the assessment of property with respect to any or all ad valorem property taxes so long  
13 as such homestead exemptions otherwise comply with the requirements of this Paragraph.  
14 Any such law may provide for a base year valuation with an exemption amount equal to  
15 the amount of any increase in value over that base year amount or may provide for such  
16 other valuation method as determined by the General Assembly. Any such law may  
17 provide for annual or periodic adjustments in valuation or exemption amount by indexing  
18 or such other method as determined by the General Assembly. Any such general or local  
19 laws enacted prior to January 1, 2009, are ratified expressly; provided, however, that such  
20 ratification shall not be interpreted to imply that such laws were invalid at the time they  
21 became law."

## SECTION 2.

23 The above proposed amendment to the Constitution shall be published and submitted as  
24 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the  
25 above proposed amendment shall have written or printed thereon the following:

1     "( ) YES   Shall the Constitution of Georgia be amended so as to authorize the General  
2               Assembly to provide by law for homestead exemptions that essentially  
3     ( ) NO    freeze the assessment of property with respect to any or all ad valorem  
4               property taxes and to provide for ratification of such exemptions which  
5               were previously enacted?"

6   All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
7   All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
8   such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
9   become a part of the Constitution of this state.